



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

April 19, 2024

Wes Cummins
Chief Executive Officer
Applied Digital Corp.
1301 East Broward Boulevard, 3rd Floor
Dallas, Texas 75219

**Re: Applied Digital Corp.
Registration Statement on Form S-3
Filed April 15, 2024
File No. 333-278699**

Dear Wes Cummins:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Lauren Pierce at 202-551-3887 or Matthew Derby at 202-551-3334 with any questions.

Sincerely,

Division of Corporation Finance
Office of Technology

cc: Steven Siesser